

State of California
BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL TAX REGULATIONS

Regulation 1111. HIGHWAY.

Reference: Section 7319, Revenue and Taxation Code.

A highway includes a way or place, of whatever nature, within the exterior boundaries of the State including a way or place within a Federal area, publicly maintained and open to the use of the public for purposes of vehicular travel, notwithstanding private participation in the maintenance of the way or place.

A way or place within a national or State forest which is entirely privately maintained, or a road over which forest products are transported in a national or State forest privately constructed or maintained pursuant to an existing agreement with the public authority having jurisdiction thereof will not be considered a highway notwithstanding the fact that it may be declared by the public authority to be a part of its road system.

A way or place under the jurisdiction of the United States Department of Agriculture within a national forest including private property within or adjacent thereto, which way or place is open to public use, is a highway but the tax is refundable on the fuel used in the operation of a motor vehicle thereon by any person who for the use of such highway pays, or contributes to, the cost of construction or maintenance of the way or place pursuant to an agreement with, or permission of, the United States Department of Agriculture. (See Section 8101.1, Revenue and Taxation Code.)

A way or place is not a highway within the meaning of Section 7319 of the Revenue and Taxation Code, during such times as it is closed by the governmental authority to the use of the public regardless of the purpose for which it is closed. A highway is open to the use of the public if vehicular travel is permitted although subject to traffic controls.

History: Effective March 21, 1958.

Amended December 5, 1968, effective January 8, 1969.

Amended June 5, 2002, change without regulatory effect.